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***In the Claims***

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This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS**

1. (original) A car seat with an extendable back which comprises:
  - a seat member;
  - a back member connected to said seat member, said back member further comprising:
    - a fixed component;
    - a movable component, said movable component comprising
      - an upper headrest area with a pair of forward extending wings and
      - a lower area for sliding movement along said fixed component,
      - said upper headrest area in invariant fixed relationship to said lower area,
      - said fixed and movable components in overlapping essentially gapless relationship with respect to each other with sliding movement between said components;
      - and
  - means for selectively positioning and retaining said movable component relative to said fixed component.
2. (original) The seat of claim 1 wherein said movable component is attached in front of said fixed component.
3. (original) The seat of claim 1 wherein said fixed component and said movable component permit telescoping movement therebetween.
4. (original) The seat of claim 3 wherein said telescoping movement is fixed by a length of at least one longitudinal channel in said fixed component.
5. (original) The seat of claim 4 wherein said telescoping movement is fixed by a length of at least two longitudinal channels in said fixed component.

6. (original) The seat of claim 5 wherein said movable component further comprises at least two generally horizontal and symmetrical slots that intersect said movable back from a pair of sides to allow a shoulder belt to penetrate through said movable component.
7. (original) The seat of claim 6 wherein said means for selectively positioning said movable component relative to said fixed component permits adjustment by incremental discrete movement.
8. (original) The seat of claim 7 wherein said means for selectively positioning said movable component relative to said fixed component is a pair of outwardly biased shafts which engage locking means on said fixed component.
9. (original) The seat of claim 8 wherein said locking means are mating teeth and grooves.
10. (original) The seat of claim 6 wherein said means for selectively positioning said movable component relative to said fixed component permits infinitely variable movement.
11. (amended) A car seat having an extendable back which comprises:
  - a seat member;
  - a back member connected to said seat member, said back member further comprising:
    - a fixed component having a pair of sides and a width between said sides; and
    - a telescoping movable component having a pair of sides and essentially the same width of said fixed component and overlapping said fixed component, said telescoping movable component further comprising a fixed upper headrest area with a pair of forward extending wings and wherein movement of said components relative to each other provides contiguous support for an occupant's back; and
  - means for selectively positioning and retaining said movable component relative to said fixed component.
12. (original) The seat of claim 11 wherein said movable component is attached in front of said fixed component.
13. (original) The seat of claim 12 wherein an inner contour of said movable component mates with an outer contour of said fixed component.

14. (original) The seat of claim 13 wherein said inner contour of said movable component nests with an outer contour of said fixed component.
15. (previously presented) The seat of claim 14 wherein said outer contour of said movable component further comprises a pair of raised surfaces for side support of an occupant.
16. (original) The seat of claim 15 wherein said fixed component and said movable component permit telescoping movement therebetween.
17. (original) The seat of claim 16 wherein said telescoping movement is fixed by a length of at least one longitudinal channel in said fixed component.
18. (original) The seat of claim 17 wherein said telescoping movement is fixed by a length of at least two longitudinal channels in said fixed component.
19. (original) The seat of claim 18 wherein said means for selectively positioning said movable component relative to said fixed component permits adjustment by incremental discrete movement.
20. (original) The seat of claim 19 wherein said means for selectively positioning said movable component relative to said fixed component is a pair of outwardly biased shafts which engage locking means on said fixed component.
21. (original) The seat of claim 20 wherein said locking means are mating teeth and grooves.
22. (original) The seat of claim 18 wherein said means for selectively positioning said movable component relative to said fixed component permits infinitely variable movement.
23. (previously presented) An extendable back member for use with a car seat which comprises:
  - a fixed component;
  - a movable component, said movable component comprising
    - an upper headrest area with a pair of forward extending wings and
    - a lower area for sliding movement along said fixed component,
    - said upper headrest area in invariant fixed relationship to said lower area,
    - said fixed and movable components in overlapping essentially gapless relationship

with respect to each other with sliding movement between said components;  
and

means for selectively positioning and retaining said movable component relative to said fixed component.

24. (previously presented) The seat of claim 23 wherein said movable component is attached in front of said fixed component.
25. (previously presented) The seat of claim 23 wherein said fixed component and said movable component permit telescoping movement therebetween.
26. (previously presented) The seat of claim 25 wherein said telescoping movement is fixed by a length of at least one longitudinal channel in said fixed component.
27. (previously presented) The seat of claim 26 wherein said telescoping movement is fixed by a length of at least two longitudinal channels in said fixed component.
28. (previously presented) The seat of claim 27 wherein said movable component further comprises at least two generally horizontal and symmetrical slots that intersect said movable back from a pair of sides to allow a shoulder belt to penetrate through said movable component.
29. (previously presented) The seat of claim 28 wherein said means for selectively positioning said movable component relative to said fixed component permits adjustment by incremental discrete movement.
30. (previously presented) The seat of claim 29 wherein said means for selectively positioning said movable component relative to said fixed component is a pair of outwardly biased shafts which engage locking means on said fixed component.
31. (previously presented) The seat of claim 30 wherein said locking means are mating teeth and grooves.
32. (previously presented) The seat of claim 28 wherein said means for selectively positioning said movable component relative to said fixed component permits infinitely variable movement.